

App F IX 4

Previous References
ml 141-28-1+2

1944
Municipal

ml File No 110-44
Serial Nos 7, 18

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2-

Part B for

October 1944

SUBJECT

Re Draft rules re levy of profession
tax in Municipal m_ulty

The L^r to Municipality,

L no 33246 dated 14/10/44

Approves

11/10/44

Levy of Profession Tax in Tumkur Zone 1314 / K

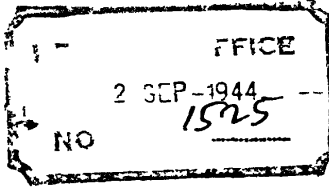
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Continuation Sheet

File No
Current No

of

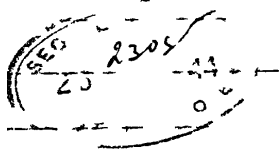
Page



Letter No. AB C-56 146-45 D 17 & 44 from the
D.C. Tumkur zone for sanction draft Rules
re. Levy of Profession Tax in Tumkur zone

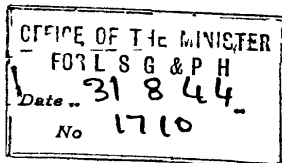
Necessary formalities have been observed
objections have been called for disposal of
duly --- this for orders the Rules framed under
S. 46 (b) of the 2nd Act 1933 may be approved
the first instance for sanctioning to the Legis.

The Rules framed by the
Tumkur zone for the
levy of a tax on profession
trading dealings etc. in the city
under Section 46 (b) & 2 (b) of the
Tumkur Act 1933, may be approved
the necessary formalities have been
observed and the objections received
have been considered by the M.C.



Law Dept. Tumkur zone

may be approved



M. S. S.
D. S. S.

cc
31 8 44
from

144
31 8 44

Recd
3/9/44

cc
4-8-44

for the

Tumkur

Submitted to the S. S. for approval
77

40
22

Continuation Sheet

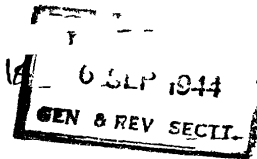
File No
Current No

111 | 1 of

Page

1) Issue
2) Please take out a copy of
the funds found in the records.
Correct them & send them to the
one they need not be typed again. The
one copy may be kept here along with the file
please incorporate all the corrections made
by the field in the drop rules.
from
17/9/1944

1,3328 - 2-14 10-14
Approved



B
KAT
5/11

1-1-1
011

G F No. 46]

GOVERNMENT OF MYSORE

No. 6050/44E
Encls

OFFICE OF The Deputy Commissioner,
Tumkur District

Date 17th August 1944

To

Mr. K. B. M. L.
Mr. Narayanaswami Naidu, B.A., B.L.,
Legal Remembrancer and Secretary to Govt.
Law Department, Bangalore

Sir,

Re: levy of profession tax in Tumkur Town Municipality

In forwarding herewith in original the connected records received from the President, Town Municipal Council, Tumkur on the above subject, I have the honor to state as follows -

'A' The President states that the rules framed by the Tumkur Town Municipal Council, under Section 46(1) of the Mysore Municipalities Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments was sanctioned by Government in G.O. No. L 2915-6/L1 147-23-2 dated 12/15th October 1928

As the procedure adopted was defective and also in view of the observations of the High Court of Mysore in Second Appeal No. 292/39-40 (in regard to the proper procedure to be adopted) the Municipal Council have decided to adopt the procedure prescribed in section 62 of the Act of 1900 de-novo for imposing profession tax in the town

Accordingly the Council have resolved at their meeting held on 10-5-1944 to impose the said tax in accordance with the Rules framed under section 46(h) of the said Act. Necessary formalities have been observed and the objections received in this behalf have been disposed of vide, reasons set forth in the resolution

I request that sanction of Government may be kindly obtained to the proposal of this Town Municipality

for

4

the levy of the profession tax as it is a measure intended for improving the finances of the municipality

I have the honor to be,
Sir,
your most obedient servant,

— 67, — S. K. K.
18/8/44
— or Deputy Commissioner,
Muzur District
— 67 —

AD 17/8

SUBJECT

Add

S

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Section

File No

Serial No

M

110-44

18

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue

14-10-1944

Read— Letter No A6 C 56/44-45—

Signed by

Mr G R Rao

May this be—

- (i) printed?
- (ii) treated as a Standing Order?
- (iii) published in the Gazette
English Part?
- (iv) translated?
- (v) placed at the disposal of the Press?
- (vi) published in the Gazette
Kannada Part?

As 17.8.44 from the Secy to the
Govt forwarding for sanction the
Draft Rules framed by the
Mysore Univ. of Ed. and
As 46 (484) and 67 (6) of the Mysore
Municipalities Act, 1933, for the
 levy of tax on professions, trades
 & callings etc in the Municipi-
cality.

Order No. 23328 dt 14-10-44
The draft rules as approved by the
Govt are approved.

21 May 1945
16-5-45 to 17-5-45
2 copies

and adding that the
necessary formalities
have been observed in
this behalf & the objections
received have been duly
considered by the MLC
refined 22 Dec 1944

for
Secy to Govt. Mysore
21/12/44
on Dec 22 1944

List of Enclosures

Copied by

Examined by

6

TUMKUR TOWN MUNICIPALITY

Rules framed by the Tumkur Town Municipal Council under section 48 (11) and 61 (XI) of the Mysore Municipal Act of 1933 as amended by act II and IV of 1938 for the assessment of a tax on arts, ~~on~~ professions, trades and callings and on offices and appointments

1 In the rules, the word "person" shall include a firm, company or association

2. Every person who within the Tumkur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed.

3 The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Town Municipal Act

4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days within the Town

5 The tax leviable under the rules from a firm, company or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July, every year, an assessment list in the appended form shall be prepared. The procedure laid down in section 66 of the Town Municipal Act regarding the assessment of rate on buildings or lands shall apply mutatis mutandis in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the Council

8 Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such

such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

SCHEDULE V

Section 61, Clause (XI)

Maximum Rates of Tax on Arts, Professions, Trades and Callings

CLASS 1

Every person holding any office or appointment, public or private or employed in any capacity, whose pay, or salary amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one-thousand rupees a month or upwards

- (I) carrying on business as a company,
- (II) Abkari renters, whole sale and retail traders, and manufacturers of every kind, contractors, auctioners and commission agents,
- (III) Bankers, money lenders, money charges and pawn-brokers,
- (IV) editors and proprietors of news papers,
- (V) brokers and dealers in securities, shares or bills of exchange,
- (VI) Practising barristers, advocates, high court vakils, solicitors, attorneys, pleaders, and law agents,
- (VII) practising medical practitioners of all kinds including hakims and vaidyas,
- (VIII) Dentists and veterinary surgeons,
- (IX) ~~xxx~~ architects and civil engineers,
- (X) owners and farmers of markets and toll-farmers,
- (XI) Keepers of Hotels, lodging houses, or boarding houses,
- (XII) builders and surveyors,
- (XIII) owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds,
- (XIV) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers,

(XV) dealers in animals, vehicles, and owners or keepers of livery stables or hackney carriages,

(XVI) Artisans

(Yearly Rs 50/-)

Class II

Every person described in class I whose pay or salary amounts, or whose income is estimated to amount to five hundred rupees a month or upwards

(Yearly Rs 25/-)

Class III

Every person described in class I whose pay or salary amounts, or whose income is estimated to amount to three hundred rupees a month or upwards

(Yearly Rs 12/-)

Class IV

Every person described in class I whose pay or salary amount or whose income is estimated to amount to two hundred rupees a month or upwards

(Yearly Rs 9/-)

Class V

Every person described in class I whose pay or salary amounts, or whose income is estimated to amount to one hundred rupees a month or upwards

(Yearly Rs 4/-)

Class VI

Every person described in class I whose pay or salary amounts, or whose income is estimated to amount to rupees fifty a month or upwards

(Yearly Rs 2/-)

Class VII

Every person described in class I whose pay or salary amounts, or whose income is estimated to amount to thirty rupees a month or upwards

(Yearly Rs 1/-)

Notes - The foregoing classification is subject to the following provisos, namely

Proviso 1. No owner of a cotton press shall be placed in any class below class II

Proviso 2 No wholesale trader, banker, barrister, advocate, highcourt

highcourt Vakil, solicitor, attorney, architect, civil engineer, mill-owner or factory owner shall be placed in any class below class III

Proviso 3. No abkari seller (other than a nera liquer shop keeper), editor or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange, and no pleader, medical practitioner (other than a hakim or vaidya), dentist or veterinary surgeon shall be placed in any class below class IV

Proviso 4 No auctioner, money lender, owner or farmer of a market, toll-farmer, keepers of a hotel, lodging house, boarding house, and no ~~builder, surveyer or owner of a warehouse or press~~ (other than a cotton press or oil press) shall be placed in any class below class V

App F IX 4

Previous References
ml 22-3625, 61, 75, 80, 81, 85, 88, 89, 90, 91
1944
Munich

ml File No 110 - 44
Serial Nos. 19, 20, 36, 37

Later References

ml 22-3625/44
edu 100-44, 12, 13.
ml 22-49 (1, 2)

GENERAL AND REVENUE SECRETARIAT

ml 68-46 (24, 25)
ml 92-49 (1, 2)

Serial Nos. four

Part B for Jan 7 '45

SUBJECT

Enhancement of existing rate
of octon or dutiable articles
of fresh levy also in Haritar Indt

The D. C. Chitaldong
Comptroller

f. 72-12-3 dated 18.1.45

Carretious

20/2